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OK TO ENTER: /C.G./

**RESPONSE UNDER 37 C.F.R. § 1.116
EXPEDITED PROCEDURE
GROUP ART UNIT 2627**

DOCKET NUMBER
60303.55/ok

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Taisuke HIROOKA et al.	
Application No.: 10/559,704	
Confirmation No.: 1845	Art Unit: 2627
Filing or 371(c) Date: December 7, 2005	Examiner: C. Garcia
Title: SUBSTRATE WITH INTERMEDIATE LAYER FOR THIN-FILM MAGNETIC HEAD AND METHOD OF MANUFACTURING THE SUBSTRATE WITH INTERMEDIATE LAYER	

AMENDMENT AFTER FINAL REJECTION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated March 31, 2011, please amend the above-identified application as follows:

☐ **Amendments to the specification** begin on page of this paper.

☒ **Amendments to the claims** are reflected in the listing of the claims which begins on page **2** of this paper.

☐ **Amendments to the drawings** begin on page of this paper and include an attached replacement sheet. An **Appendix** including the amended drawing figures is attached following page of this paper.

☒ **Remarks/Arguments** begin on page **6** of this paper.

Please note, if a box is not checked, then no corresponding amendment is being made.